

Industrial Process Reseller Tax Return

This form is issued under authority of P.A. 403 of 2000. Filing is Mandatory.

This report is due

▶ 2. Company Name and Mailing Address

▶ 1. Report Period (MM/CCYY)	
▶ 3. Account Number (FEIN or TR)	
4. Contact Person Name	
5. Telephone Number	6. Fax Number
7. E-mail Address	

	Column A Gasoline Products	Column B Diesel Products
8. Tax Exempt Beginning Inventory	8a.	8b.
9. Tax Exempt Acquisitions	9a.	9b.
10. Add amounts in lines 8 and 9	10a.	10b.
11. Tax Exempt Disbursements	11a.	11b.
12. Tax Exempt Ending Inventory. Subtract line 11 from line 10	12a.	12b.
13. Gallons sold/used for taxable purposes	▶ 13a.	▶ 13b.
14. Tax Rate	14a. \$ 0.19	14b. \$ 0.15
15. Calculated Tax Due. Multiply amounts in line 13 by the appropriate tax rate	▶ 15a. \$	▶ 15b. \$

TAX CALCULATION

16. Add Calculated Tax Due amounts from lines 15a and 15b	TAX DUE ▶ 16. \$
17. Penalty. (5% per month to a maximum or 50% - Minimum of \$10 for first month)	▶ 17. \$
18. Interest. (1% above prime rate set January 1 and July 1 of each tear)	▶ 18. \$
19. Total Remittance. Add lines 16 through 18	PAY ▶ 19. \$

CERTIFICATION

I certify, under penalty of perjury, that I have examined this return, and to the best of my knowledge and belief, it is true and complete.

▶ ☐ I authorize Treasury to discuss my return and attachments with my preparer. ☐ Do not discuss my return with my preparer.

▶ Authorized Signature		Preparer's Signature	Preparer's FEIN
Printed Name	Date	Printed Name	Date
Title	Telephone Number ()	Address	Telephone Number ()

Questions??? - Please call (517) 636-4600

Make check payable to the "State of Michigan-Special Taxes." Print your account number on the front of your check.

MAIL WITH REMITTANCE TO: Michigan Department of Treasury, P.O. Box 77401, Detroit, Michigan 48278

MAIL REFUND REQUEST OR ZERO RETURN TO: Customer Contact Division-Special Taxes, Michigan Department of Treasury,
430 W. Allegan St., Lansing, Michigan 48922

Instructions for Industrial Process Reseller Tax Return, Form 3815

Industrial Process Reseller Tax Returns and remittance of tax are due on the 20th day of the month following the end of the reporting period.

General Instructions

Line 8:

Tax-Exempt Beginning Inventory - Enter your beginning monthly inventory of tax-exempt fuel. This should match your "Tax- Exempt Inventory" line 12 from the previous month.

Line 9:

Tax-Exempt Acquisitions - Enter the summary of your acquisitions for tax-exempt gasoline and diesel products. This is a summary from detail provided on Schedules 2A and 3A.

Line 10:

- Add the gallons in Column A, lines 8 and 9, and Column B, lines 8 and 9.

Line 11:

Tax-Exempt Disbursements - Enter the summary of your tax-free sales to industrial process end-users.

Line 12:

Tax-Exempt Ending Inventory - Subtract line 11 from line 10 in Column A and Column B.

Line 13:

Gallons Sold/Used for Taxable Purposes - Enter the total gallons that were acquired tax-exempt, but sold or used for taxable purposes.

Line 15:

Tax Due - Calculate the tax-due by multiplying the gallons on line 13a and 13b by the appropriate tax rate.

Gasoline

065 - Gasoline
124 - Gasohol
241 - Ethanol
243 - Methanol
199 - Toluene
052 - Ethane
076 - Xylene
100 - Transmix
126 - Napthas
248 - Benzene

Diesel Fuel

160 - Undyed Diesel
228 - Dyed Diesel
142 - Undyed Kerosene
072 - Dyed Kerosene
281 - Mineral Oils (Spirits)

Miscellaneous

054 - LPG